

## Colorado Sales/Use Tax Rates

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction.

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, F, G, H, K, L, M. Additional state sales/use tax exemptions can be found at [www.TaxColorado.com](http://www.TaxColorado.com). The Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0222 (2.22%). Tax is remitted on the DR 0100, "Retail Sales Tax Return."

### Exemptions

County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option.	
<b>A</b> Food for home consumption	<b>G</b> Food sold through vending machines
<b>B</b> Machinery and machine tools (as defined on form DR 1191)	<b>H</b> Low-emitting vehicles (over 10,000 lbs.)
<b>C</b> Gas, electricity, etc. for residential use	<b>K</b> Renewable energy components
<b>D</b> Occasional sales by charitable organizations	<b>L</b> Beetle wood products
<b>E</b> Farm equipment	<b>M</b> School-related sales
<b>F Pesticides.</b> Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes. These sales will be reported on the DR0100 Deductions and Exemptions Schedule Line 2b (8).	

### Regional Transportation District (RTD)

RTD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the original city of Lone Tree, the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. The area within the boundaries of the town of Castle Rock does not have RTD sales/use tax. For specific address information, contact RTD at <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> or 303-299-6000.	1%	2.22% (For timely returns submitted on or after July 1, 2011)	A, C, D, E, F, K, L, M	1%

### Football Stadium District (FD)

The Football Stadium District (FD) sales/use tax expired on December 31, 2011. The only sales/use tax that should be collected is for leases that are still in effect after December 31, 2011 or late tax filings for periods prior to January 1, 2012. FD is remitted on the DR 0200 "Special District Sales Tax Return Supplement."

### Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County <b>except</b> within the boundaries of the town of Castle Rock and Larkspur.	0.1%	2.22% (For timely returns submitted on or after July 1, 2011)	A, C, D, E, F, K, L, M	0.1%

**Local Improvement District Tax (LID)**

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. Exemptions are: Telephone and telegraph service, gas and electricity for residential and commercial use.

LID	Boundaries	Sales Tax Rate	Service Fee Allowed
Boulder County	Old Town Niwot and Cottonwood Square	1%	0
Douglas County	Lincoln Station	0.5%	0
Southeast Jefferson County	Within designated areas of Southeast Jefferson County	0.5%	3 1/3%
Southeast Jefferson County within Lakewood City limits	Within designated areas of Southeast Jefferson County within Lakewood City limits	0.43%	3 1/3%
Broomfield City and County	Flatirons Crossing Mall area Collected by Broomfield	0.01%	
Broomfield City and County	Arista Collected by Broomfield	0.2%	
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0

**Mass Transit District Tax (MTS)**

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

MTS	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax Applies
Eagle County	Eagle County limits	0.5%	3 1/3%	A, B, C, K	None	
Pitkin County	Pitkin County limits	0.5%	0		0.5%	Motor Vehicles, Building Materials
Summit County	Summit County limits	0.75%	3 1/3%		None	

**Rural Transportation Authority (RTA)**

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use tax Return."

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Baptist Road	A portion of the city of Monument	1.0%	0	A,B,C,D,E,F,G,H,K,L,M	1%
Gunnison Valley	Gunnison County limits except the towns of Marble, Ohio, Pitkin and Somerset	0.6%	0	A,B,C,D,E,F,G,H,K,L,M	None
	Gunnison city limits	0.35%	0	A,B,C,D,E,F,G,H,K,L,M	None
Pikes Peak	El Paso County limits except the towns of Calhan, Fountain, Monument and Palmer Lake	1.0%	0	A,B,C,D,E,F,G,H,K,L,M	1%
Roaring Fork	Basalt and New Castle city limits	0.8%	0	A,B,C,D,E,F,G,H,K,L,M	0.8%
	Carbondale and Glenwood Springs limits	1.0%	0	A,B,C,D,E,F,G,H,K,L,M	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.4%	0	A,B,C,D,E,F,G,H,K,L,M	0.4%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.6%	0	A,B,C,D,E,F,G,H,K,L,M	0.6%
South Platte Valley	Sterling city limits	0.1%	0	A,B,C,D,E,F,G,H,K,L,M	0.1%

**Multi-Jurisdictional Housing Authority (MHA)**

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

MHA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Summit County	Summit County limits	0.125%	3 1/3%	A, B, C, D, E, F, G, H, K, L, M	0.125% (Vehicles Only)

**Public Safety Improvements (PSI)**

PSI sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

PSI	Boundaries	Sales Tax Rate	Service Fee Allowed (Sales Tax Only)	Exemptions
Montrose County	Montrose County limits	0.75%	3 1/3%	0

**Metropolitan District Tax (MDT)**

MDT sales tax is remitted in the city column on the DR 0100, "Retail Sales Tax Return." Service Fee not allowed.

MDT	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Aspen Park	In a portion of Conifer in Jefferson County	0.25%	0	A, B, C, D, E, F, G, H, K, L, M	0
Bachelor Gulch	In a portion of Eagle County	3%	0	A, B, C, D, E, F, G, H, K, L, M	0

**Short-term Rental Tax (STR)**

The Douglas County Short-Term Rental Tax expired December 31, 2012. The only short-term rental tax that should be remitted after this date is for late tax filing for periods prior to January 1, 2013. STR tax is remitted on the DR 1480, "County Short-Term Rental Tax Return." STR applies to property rented for thirty days or less (excluding motor vehicles).

STR	Boundaries	STR Tax Rate	Service Fee	Exemptions
Douglas County	Douglas County limits	1.0%	0	Excludes Motor Vehicles

**Local Marketing District Tax (LMD)**

LMD tax is remitted quarterly on the DR 1490, "Local Marketing District Tax Return."

LMD	Boundaries	LMD Tax Rate	Service Fee	Applies to:
Alamosa County	Alamosa County limits	4%	0	Hotel and motel rooms
Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	2%	0	Rooms and accommodations
Gunnison County	Gunnison County limits	4%	0	Rooms and accommodations
Steamboat Springs	Steamboat Springs city limits	2%	0	Rooms and accommodations located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the City limits. Contact City for location determination at (970) 871-8233
Vail	Vail town limits	1.4%	0	Rooms and accommodations

**County Lodging District Tax (CLD)**

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

CLD	Boundaries	CLD Tax Rate	Service Fee
Alamosa County	Alamosa County limits	1.9%	0
Archuleta County	Archuleta County limits (Pagosa Springs omitted)	1.9%	0
Bent County	Bent County limits	0.9%	0
Chaffee County	Chaffee County limits	1.9%	0
Clear Creek County	Clear Creek County limits	2%	0
Conejos County	Conejos County limits	1.9%	0
Costilla County	Costilla County limits	1.9%	0
Custer County	Custer County limits	2%	0
Delta County	Delta County limits	1.9%	0
Fremont County	Fremont County limits	2%	0
Grand County	Grand County limits (Winter Park omitted)	1.8%	0
Hinsdale County	Hinsdale County limits	1.9%	0
Huerfano County	Huerfano County limits	2%	0
La Plata	La Plata County limits (Durango omitted)	1.9%	0
Lake County	Lake County limits	1.9%	0
Lincoln County	Lincoln County limits	2%	0
Logan County	Logan County limits (Sterling omitted)	1.9%	0
Mineral County	Mineral County limits	1.9%	0
Moffat County	Moffat County limits	1.9%	0

**County Lodging District Tax (CLD) Continued**

CLD	Boundaries	CLD Tax Rate	Service Fee
Montezuma County	Montezuma County Limits (Cortez omitted)	1.9%	0
Morgan County	Morgan County Limits	1.9%	0
Prowers County	Prowers County Limits	2%	0
Rio Blanco County	Rio Blanco County Limits	1.9%	0
Rio Grande County	Rio Grande County Limits	1.9%	0
Saguache County	Saguache County Limits	1.9%	0
San Juan County	San Juan County Limits	2%	0
San Miguel County	San Miguel County Limits (Mountain Village omitted)	2%	0

**State-Collected City Sales Taxes**

City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Aguilar	Las Animas	3%	1.5%		3%	Motor Vehicles, Building Materials
Akron	Washington	2.5%	3 1/3%	B,C,K	2.5%	Motor Vehicles, Building Materials
Alma	Park	3%	3 1/3%		None	
Antonito	Conejos	4%	3 1/3%		None	
Ault	Weld	3%	0		3%	Motor Vehicles, Building Materials
Basalt	Eagle, Pitkin	3%	3 1/3%		None	
Bayfield	La Plata	2%	3 1/3%		None	
Bennett	Adams, Arapahoe, Elbert	3%	3 1/3%		2%	Building Materials
Berthoud	Larimer, Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Blanca	Costilla	3%	3 1/3%	B,C,K	None	
Brush	Morgan	3.6%	3 1/3%		3.6%	Motor Vehicles, Building Materials
Buena Vista	Chaffee	2.5%	3 1/3%		None	
Burlington	Kit Carson	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Calhan	El Paso	3%	3 1/3%	A,B,C,K	3%	Motor Vehicles, Building Materials
Castle Pines North	Douglas	2.75%	3 1/3%	A,C,D,F	2.75%	Motor Vehicles, Building Materials
Cedaredge	Delta	2%	3 1/3%	C	2%	Motor Vehicles, Building Materials
Center	Rio Grande, Saguache	2%	3 1/3%		None	
Cheyenne Wells	Cheyenne	2%	3 1/3%	A,B,C,D,K	2%	Motor Vehicles, Building Materials
Collbran	Mesa	2%	3 1/3%	A,B,C,K	None	
Columbine Valley	Arapahoe	3%	3 1/3%	A,B,C,K	3%	Motor Vehicles, Building Materials
Craig	Moffat	2.25%	3 1/3%		None	
Crawford	Delta	2%	3 1/3%		None	
Creede	Mineral	2%	3 1/3%		None	
Crestone	Saguache	3%	0		None	
Cripple Creek	Teller	2.3%	0		None	
Dacono	Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
De Beque	Mesa	2%	3 1/3%	A,B,C,K	None	
Del Norte	Rio Grande	2%	3 1/3%		None	
Dillon	Summit	2.5%	0		None	
Dinosaur	Moffat	2.1%	3 1/3%	C,D	None	
Dolores	Montezuma	3.5%	0		None	
Dove Creek	Dolores	2%	3 1/3%	C	1%	Motor Vehicles
Eads	Kiowa	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Eagle	Eagle	4%	3 1/3%		4%	Building Materials
Eaton	Weld	3%	3 1/3%		3%	Building Materials
Elizabeth	Elbert	4%	3 1/3%		3%	Motor Vehicles, Building Materials
Empire	Clear Creek	3%	0		3%	Motor Vehicles, Building Materials
Erie	Boulder, Weld	3.5%	3 1/3%	B,C,D,K	3.5%	Motor Vehicles, Building Materials
Estes Park	Larimer	4%	3 1/3%		2%	Motor Vehicles
Fairplay	Park	4%	3 1/3%	A	None	
Firestone	Weld	2% <sup>7</sup>	0	A,B,K	2%	Motor Vehicles, Building Materials
Flagler	Kit Carson	2%	3 1/3%	B,C,K	None	
Fleming	Logan	2%	2.22%	B,C,D,E,F,G,H,K,L,M	None	
Florence	Fremont	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Fort Lupton	Weld	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Fort Morgan	Morgan	3%	3 1/3%		3%	Motor Vehicles, Building Materials

*(Continued on page 5)*

City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Fountain	El Paso	3.75%	0	A,B,C,K	2%	Motor Vehicles, Building Materials
Fowler	Otero	3%	3 1/3%	B,C,K	2%	Motor Vehicles
Foxfield	Arapahoe	3.75%	0	A,B,C,K	3%	Building Materials
Fraser	Grand	4%	0		4%	Motor Vehicles, Building Materials
Frederick	Weld	2.5%	3 1/3%	A,B,C,K	2.5%	Motor Vehicles, Building Materials
Fruita	Mesa	3%	3 1/3%	A,E,F	3%	Motor Vehicles, Building Materials
Garden City	Weld	3%	3 1/3%		None	
Georgetown	Clear Creek	3%	0		3%	Motor Vehicles
Gilcrest	Weld	4%	3%		4%	Motor Vehicles, Building Materials
Granada	Prowers	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Granby	Grand	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Grand Lake	Grand	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Green Mountain Falls	El Paso, Teller	3%	2%		3%	Motor Vehicles, Building Materials
Haxtun	Phillips	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Hayden	Routt	4%	3 1/3%		2%	Building Materials
Holly	Prowers	3%	3 1/3%		None	
Holyoke	Phillips	1.5%	3 1/3%		1.5%	Motor Vehicles, Building Materials
Hooper	Alamosa	2%	0	C	None	
Hot Sulphur Springs	Grand	4%	3 1/3%	A,B,C,K	None	
Hotchkiss	Delta	2%	3 1/3%		None	
Hudson	Weld	4%	3 1/3%	A	4%	Building Materials
Hugo	Lincoln	2%	3 1/3%	B,K	2%	Motor Vehicles, Building Materials
Idaho Springs	Clear Creek	3%	0		3%	Motor Vehicles, Building Materials
Ignacio	La Plata	2%	3 1/3%		None	
Johnstown	Larimer, Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Julesburg	Sedgwick	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Keenesburg	Weld	2%	3 1/3%	A	2%	Building Materials
Kersey	Weld	3.6%	3 1/3%		3.6%	Building Materials
Kiowa	Elbert	1.5%	3 1/3%		1.5%	Building Materials
Kit Carson	Cheyenne	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Kremmling	Grand	4%	3 1/3%		None	
Lakeside <sup>7</sup>	Jefferson	2.1%	0		None	
La Jara	Conejos	3%	3 1/3%		3%	Motor Vehicles, Building Materials
La Salle	Weld	3.5%	3 1/3%		2%	Motor Vehicles, Building Materials
La Veta	Huerfano	3%	3 1/3%		None	
Las Animas	Bent	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Limon	Lincoln	2%	3 1/3%	D,E,F,M	2%	Motor Vehicles, Building Materials
Lochbuie	Adams, Weld	4%	0		2%	Motor Vehicles, Building Materials
Log Lane Village	Morgan	3%	0		3%	Motor Vehicles, Building Materials
Lyons	Boulder	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Manassa	Conejos	1%	3 1/3%		None	
Mancos	Montezuma	4%	0		None	
Manitou Springs <sup>3</sup>	El Paso	3.9%	0		3.8%	Motor Vehicles, Building Materials
Manzanola	Otero	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles
Marble	Gunnison	2%	3 1/3%		None	
Mead	Weld	2%	0	A,B,C,K	2%	Motor Vehicles, Building Materials
Milliken	Weld	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Minturn	Eagle	4%	0		None	
Moffat	Saguache	2%	3 1/3%	C,D,E,F,G,H	None	
Monte Vista	Rio Grande	2%	3 1/3%		None	
Montezuma	Summit	2%	3		None	
Monument	El Paso	3%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Morrison	Jefferson	3.75%	3 1/3%		3.75%	Motor Vehicles, Building Materials
Mountain View	Jefferson	4%	0		3%	Motor Vehicles, Building Materials
Naturita	Montrose	4%	3 1/3%		3%	Motor Vehicles, Building Materials
Nederland	Boulder	3.75%	0		3%	Motor Vehicles, Building Materials
New Castle	Garfield	3.5%	3 1/3%		2%	Building Materials
Norwood	San Miguel	3%	3 1/3%	C	None	
Nucla	Montrose	4%	3 1/3%		2%	Motor Vehicles
Nunn	Weld	2%	0		2%	Motor Vehicles, Building Materials
Oak Creek	Routt	3%	3 1/3%		None	

(Continued on page 6)

City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Olathe	Montrose	4%	3 1/3%		1%	Motor Vehicles, Building Materials
Ordway	Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Otis	Washington	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Ouray	Ouray	3%	3 1/3%		None	
Ovid	Sedgwick	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Palisade	Mesa	2%	3 1/3%	A,B,C,K	None	
Palmer Lake	El Paso	3%	3 1/3%	A	3%	Motor Vehicles, Building Materials
Paonia	Delta	2%	3 1/3%		None	
Parachute	Garfield	3.75%	0		3.75%	Building Materials
Pierce	Weld	2%	3 1/3%	B,K	2%	Motor Vehicles, Building Materials
Pitkin	Gunnison	3%	0		None	
Platteville	Weld	3%	3 1/3%		2%	Building Materials
Poncha Springs	Chaffee	2%	3 1/3%		2%	Building Materials
Red Cliff	Eagle	3%	3 1/3%		None	
Rico	Dolores	5%	0		None	
Rocky Ford	Otero	3%	3%		3%	Motor Vehicles, Building Materials
Romeo	Conejos	1%	3 1/3%		None	
Saguache	Saguache	3%	3 1/3%		None	
Salida	Chaffee	3%	0		None	
San Luis	Costilla	3%	3 1/3%	A	None	
Sawpit	San Miguel	3%	0		3%	Building Materials
Sedgwick	Sedgwick	1%	0	B,C,K	None	
Seibert	Kit Carson	2%	3 1/3%	B,C,D,K	2%	Motor Vehicles, Building Materials
Severance	Weld	3%	3 1/3%	C	3%	Building Materials
Silt	Garfield	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Silver Cliff	Custer	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Silver Plume	Clear Creek	3%	3 1/3%		None	
Silverton	San Juan	1%	0	A,B,C,D,E,F,G,H,J,M	None	
Simla	Elbert	4%	3 1/3%	A,B,C,K	None	
South Fork	Mineral, Rio Grande	2%	3 1/3%	C	None	
Springfield	Baca	2%	3 1/3%		None	
Stratton	Kit Carson	2%	3 1/3%	A,B,C,D,K	None	
Superior	Boulder, Jefferson	3.46%	2.22%		3.3%	Motor Vehicles, Building Materials
Trinidad	Las Animas	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Victor	Teller	3%	0	A,B,C,K	None	
Walden	Jackson	1%	3 1/3%		None	
Walsenburg	Huerfano	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Walsh	Baca	3%	3 1/3%		None	
Ward	Boulder	2%	3 1/3%		None	
Wellington	Larimer	3%	3 1/3%	C	3%	Motor Vehicles, Building Materials
Westcliffe	Custer	2%	3 1/3%		None	
Wiggins	Morgan	2%	3 1/3%		None	
Wray	Yuma	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Yampa	Routt	2%	3 1/3%	A,D,E,F	2%	Motor Vehicles, Building Materials
Yuma	Yuma	3%	3 1/3%		3%	Motor Vehicles, Building Materials

### State-Collected Colorado County Sales Tax

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

County	County Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Adams	0.75%	0	A,B,C,D,E,F,G,H,K	None	
Alamosa	2%	3 1/3%		None	
Arapahoe	0.25%	0.5%	A,B,C,D,E,F,G,H,K,M	0.25%	Motor Vehicles, Building Materials
Archuleta	4%	3 1/3%		None	
Bent	1%	0		1%	Motor Vehicles, Building Materials
Boulder	0.8%	0	A,B,C	0.8%	Motor Vehicles, Building Materials
Chaffee	2%	3%	E	None	
Clear Creek	1%	0		None	
Costilla	1%	0		None	
Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Custer	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Delta	2%	3 1/3%	E,F	None	
Douglas	1%	2 1/3% <sup>6</sup>	A,C	1%	Motor Vehicles, Building Materials
Eagle	1.5% <sup>4</sup>	3 1/3%	A,B,C,K	None	
Elbert	1%	3 1/3%	A,B,C,D,E,G,H,K	1%	Motor Vehicles, Building Materials
El Paso	1.23%	0	A,B,C,K	1.23%	Motor Vehicles, Building Materials
Fremont	1.5%	3 1/3%	A,B,C,D,E,F,G,H,K	1.5%	Motor Vehicles, Building Materials
Garfield	1%	3 1/3%	A,B,C,K	None	
Grand	1%	3 1/3%		None	
Gunnison	1%	3 1/3%		None	
Hinsdale	5%	3 1/3%		4%	Motor Vehicles, Building Materials
Huerfano	2%	3 1/3%		None	
Jackson	4%	3 1/3%		None	
Jefferson	0.5%	3 1/3%		None	
Lake	4%	3 1/3%		None	
La Plata	2%	3 1/3%	D,E, F,H,K,L,M	None	
Larimer	0.6%	2.22%	A,B,C,D,E,F,G,H,K	0.6%	Motor Vehicles, Building Materials
Lincoln	2%	3 1/3%	F	2%	Motor Vehicles, Building Materials
Logan	1%	0	E,F,M	1%	Motor Vehicles, Building Materials
Mesa	2%	3 1/3%	A,B,C,D,E, F,G,H,K,L,M	2%	Motor Vehicles, Building Materials
Mineral	2.6% <sup>5</sup>	3 1/3%		2%	Building Materials
Moffat	2%	3 1/3%	E, K, L, M	None	
Montrose	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Otero	1%	3 1/3%	A,B,C,E,F,K	1%	Motor Vehicles, Building Materials
Ouray	2%	3 1/3%		None	
Park	1%	3 1/3%	A,B,C,D,K	None	
Phillips	1%	3 1/3%	E	1%	Motor Vehicles, Building Materials
Pitkin	3.6% <sup>4</sup>	0		0.5% <sup>8</sup>	Motor Vehicles, Building Materials
Pitkin (in Basalt)	2.6% <sup>4</sup>	0		0.5% <sup>8</sup>	Motor Vehicles, Building Materials
Prowers	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Pueblo	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles
Rio Blanco	3.6%	3 1/3%	C,D,E,M	3.6%	Motor Vehicles, Building Materials
Rio Grande	2.6% <sup>5</sup>	3 1/3%		None	
Routt	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles, Building Materials
Saguache	1%	0	A,B,C,E,K	None	
San Juan	5%	3 1/3%		None	
San Miguel	1%	3%	A,B,C,K	1%	Building Materials
Sedgwick	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Summit	2.75% <sup>4</sup>	3 1/3%		None	
Teller	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles
Washington	1.5%	3 1/3%	A,B,D,E,F,G,H,K	1.5%	Motor Vehicles, Building Materials

#### Footnotes for State-Collected Cities and Counties

- <sup>3</sup> Contract city: For information regarding exemptions and use tax, contact the city directly.
- <sup>4</sup> Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- <sup>5</sup> Rate includes 0.6% Health Service District tax.
- <sup>6</sup> Cap of \$200 per month on service fee.
- <sup>7</sup> Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.
- <sup>8</sup> Use tax rate is allocated as Mass Transit Tax (MTS) only.

**Corrections or changes since January 1, 2013 in bold.**

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax**

<b>City</b>	<b>Address</b>	<b>Phone Number</b>	<b>County in which City is Located (see p. 7)</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>License Fee</b>
Alamosa	PO Box 419, 425 Fourth St. Alamosa, CO 81101	719-589-2593	Alamosa	2% <sup>8</sup>	2% <sup>6</sup>	\$15.00
Arvada	8101 Ralston Rd. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	3% <sup>6</sup>	0
Aspen <sup>2</sup>	130 S. Galena Aspen, CO 81611	970-920-5043	Pitkin	2.4%	3.3% <sup>6, 8</sup>	W
Aurora <sup>2</sup>	15151 E Alameda Pkwy, 5th Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe Douglas	3.75%	0.5%	W
Avon	PO Box 975 Avon, CO 81620	970-748-4019	Eagle	4% <sup>7</sup>	0	0
Black Hawk <sup>3</sup>	PO Box 68 Black Hawk CO 80422	303-582-2283	Gilpin	5.5% 4% <sup>8</sup>	0	W
Boulder	PO Box 791 Boulder, CO 80306	303-441-3050	Boulder	3.41%	0	\$25.00
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.5%	0	W
Brighton	22 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3 1/3% <sup>6</sup>	\$15.00
Broomfield	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% <sup>6</sup>	0
Broomfield Flatiron Improvement District	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	0.01%	0	0
Broomfield Arista Improvement District	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	0.2%	0	0
Canon City	PO Box 1460 Canon City, CO 81215-1460	719-276-5252	Fremont	2%	3 1/3% <sup>6</sup>	\$20.00
Carbondale	511 Colorado Ave. Carbondale, CO 81623	970-963-2733	Garfield	3.5%	3 1/3% <sup>6</sup>	\$25.00
Castle Rock	100 North Wilcox Castle Rock, CO 80104	303-660-1397	Douglas	4%	3 1/3% <sup>6</sup>	\$10.00
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.5%	3%	\$25.00
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	4%	3 1/3%	\$35.00
Cherry Hills Village	2450 E Quincy Cherry Hills Village, CO 80110	303-789-2541	Arapahoe	3% <sup>8</sup> 3.5%	0.5%	W
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	2.5%	0	W
Commerce City	7887 E 60th Ave. Commerce City, CO 80022-4199	303-289-3628	Adams	3.5%	2% <sup>6</sup>	\$20.00
Cortez	210 E Main St. Cortez, CO 81321	970-564-4011	Montezuma	4.05%	1.3%	\$10.00
Crested Butte	PO Box 39 Crested Butte, CO 81224	970-349-5338	Gunnison	4%	1.5%	0
Delta	PO Box 19 Delta, CO 81416-0019	970-874-7566	Delta	3%	0	\$10.00
Denver <sup>2</sup>	201 W Colfax Ave. Denver, CO 80202	720-913-9400	Denver	3.62% 4% <sup>3</sup> 7.25% <sup>5</sup>	0	W
Durango	949 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3% <sup>3</sup>	1/3% <sup>6</sup>	\$2.50
Edgewater	2401 Sheridan Blvd. Edgewater, CO 80214	303-238-7803	Jefferson	3.5%	2%	\$50.00
Englewood	1000 Englewood Pkwy. Englewood, CO 80110	303-762-2422	Arapahoe	3.5%	0	\$25.00

*(Continued on page 9)*

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	3.5%	3 1/3% <sup>6</sup>	\$25.00
Federal Heights	2380 W 90th Ave. Federal Heights, CO 80260	303-428-3526	Adams	4%	0	\$15.00
Fort Collins	PO Box 580 Fort Collins, CO 80522	970-221-6780	Larimer	3.85% 2.25% <sup>4</sup>	0	0
Frisco	PO Box 4100 Frisco, CO 80443	970-668-9127	Summit	2%	3 1/3% <sup>6</sup>	\$75.00
Glendale <sup>2</sup>	950 S Birch St. Glendale, CO 80246	303-639-4706	Arapahoe	3.75%	0	W
Glenwood Springs	101 W 8th St. Glenwood Springs, CO 81601	970-384-6400	Garfield	3.7%	0	\$25.00
Golden	911 10th St. Golden, CO 80401	303-384-8023	Jefferson	3%	0	\$20.00
Grand Junction	250 N 5th St. Grand Junction, CO 81501	970-244-1521	Mesa	2.75%	3 1/3%	\$10.00
Greeley	1000 10th St. Greeley, CO 80631	970-350-9733	Weld	3.46%	0	0
Greenwood Village <sup>2</sup>	6060 S Quebec St. Greenwood Village, CO 80111-4591	303-773-0252	Arapahoe	3%	0	\$10.00
Gunnison	PO Box 239 Gunnison, CO 81230	970-641-8162	Gunnison	4%	5%	\$10.50
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-7514	Eagle	4% 3% <sup>8</sup>	3 1/3%	0
Lafayette	1290 S Public Rd. Lafayette, CO 80026	303-665-5588 X3314	Boulder	3.5%	2.5% <sup>6</sup>	0
La Junta	PO Box 489 La Junta, CO 81050	719-384-5991	Otero	3%	3%	0
Lakewood	480 S Allison Pkwy. Lakewood, CO 80226-3127	303-987-7630	Jefferson	3% <sup>7</sup>	0	\$15.00
Lamar	102 E Parmenter St. Lamar, CO 81052	719-336-4376	Prowers	3.25%	3 1/3% <sup>6</sup>	\$8.00
Larkspur	PO Box 310 Larkspur, CO 80118	303-681-2324	Douglas	4%	0	\$25.00
Littleton	2255 W Berry Ave. Littleton, CO 80165	303-795-3768	Arapahoe Douglas Jefferson	3%	2.5% <sup>6</sup>	0
Lone Tree	9220 Kimmel Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	1.8125%	0	\$10.00
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder	3.275%	3% <sup>6</sup>	\$25.00
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.5%	0	\$25.00
Loveland	500 E 3rd St., Ste 320 Loveland, CO 80537	970-962-2703	Larimer	3% <sup>7</sup>	2% <sup>6</sup>	\$20.00
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3%	1.33%	\$35.00
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225	970-349-6632	Gunnison	5% 3% <sup>8</sup>	3 1/3%	W
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-369-6407	San Miguel	4.5%	3 1/3%	W
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	4% 3% <sup>4</sup>	1%	\$15.00
Parker	20120 E Mainstreet. Parker, CO 80138-7334	303-805-3228	Douglas	3%	3 1/3% <sup>6</sup>	\$20.00
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.5%	0	\$50.00

(Continued on page 10)

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.6%	2 1/3%	\$25.00
Rifle	PO Box 1908 Rifle CO 81650	970-625-2121	Garfield	4.25%	0	\$12.00
Sheridan <sup>2</sup>	4101 S Federal Sheridan, CO 80110	303-762-2200	Arapahoe	3.5%	0	\$10.00 \$215.00 <sup>9</sup> \$65.00 <sup>10</sup>
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2%	2 1/3% <sup>6</sup>	\$75.00
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.5%	0	\$85.00
Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869	970-879-2060 X 233	Routt	4.75%	0	\$25.00
Sterling	PO Box 4000 Sterling, CO 80751	970-522-9700	Logan	3%	0	0
Telluride	PO Box 397 Telluride, CO 81435	970-728-3071	San Miguel	4.5%	1.35%	0
Thornton	9500 Civic Center Dr. Thornton, CO 80229	303-538-7400	Adams	3.75%	3% <sup>6</sup>	0
Timnath	4800 Goodman St. Timnath, CO 80547	970-224-3211	Larimer	3%	3 1/3%	\$25.00
Vail	75 Frontage Rd. Vail, CO 81657	970-479-2125	Eagle	4%	0	0
Westminster	4800 W 92nd Ave. Westminster, CO 80031	303-658-2065	Adams Jefferson	3.85%	0	0
Wheat Ridge	7500 W 29th Ave. Wheat Ridge, CO 80033-8001	303-235-2820	Jefferson	3%	2% <sup>6</sup>	\$20.00
Windsor	301 Walnut Windsor, CO 80550	970-674-2486	Larimer Weld	3.2% <sup>4</sup>	2.33% <sup>6</sup>	\$10.00 <sup>9, 10</sup>
Winter Park	PO Box 3327 Winter Park, CO 80482	970-726-8081	Grand	5%	0	\$60.00
Woodland Park	PO Box 9045 Woodland Park, CO 80866-9045	719-687-9246	Teller	3% 1% <sup>8</sup>	0	\$50.00

#### Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

#### Corrections or changes since January 1, 2013 in bold.

- <sup>2</sup> Occupational Privilege Tax.
- <sup>3</sup> Sales tax on food & liquor for immediate consumption.
- <sup>4</sup> Food for home consumption.
- <sup>5</sup> Automobile rentals for less than 30 days.
- <sup>6</sup> Cap at a certain amount.
- <sup>7</sup> Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- <sup>8</sup> Use tax
- <sup>9</sup> Business license for within city limits.
- <sup>10</sup> Business license for businesses outside city limits that do business within the city limits.
- <sup>w</sup> Contact the city directly.